

EXHIBIT 3

January 21, 2014

Henry M. Tischler, M.D.
Brooklyn Spine & Arthritis Center
263 7th Ave Ste. 2B
Brooklyn, NY 11215

Dear Dr. Tischler:

Thank you for taking the time and opportunity to meet with me. Attached to this e-mail are an agreement and a flow chart. East Coast Orthotic & Prosthetic Corp., established in 1997, is a provider of orthotic and prosthetic devices and DME (durable medical equipment). We have actually worked together in the past. My company and I have been on-site at SUNY Downstate for the last 14 years and we also used to come in to your office at Methodist, working with Dr. Michael Vitale a number of years ago.

We have relationships with many hospitals including New York-Presbyterian (Columbia, Weill-Cornell Medical Center, Morgan Stanley Children's Hospital and the Allen Hospital), Beth Israel Medical Center in Manhattan, SUNY Buffalo and SUNY Downstate, among others and work very closely with their orthopedic departments.

About five years ago, we started working with practices with an optional business model where we provide the same services to the practice but the practice (physician) bills for the services and we are a subcontractor. Most insurance carriers reimburse physicians more than we as a company get reimbursed, so this has become a win-win situation for both parties involved.

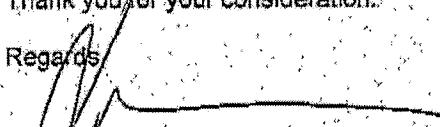
Some notable practices that have successfully implemented with this model include SUNY Buffalo, Columbia Orthopaedics, practices at NYU, Hospital for Special Surgery and Westchester Medical Center. We have over 150 orthopedic surgeons involved, with new practices joining us monthly.

How profitable is it for a physician? On average, a single physician can see monthly profits of \$10,000 after expenses. Of course, this is based on how busy and what their insurance mix is. We provide a multitude of services in this model; we provide the inventory (at no cost to the practice), the Orthotist or Orthotic Fitter (who would work in your practice full-time, once again, at no charge to the facility) and we would handle all the authorizations for the products that we provide at your location. We have an implementation team that will work with your billing department and monthly go-over denials and any billing issues or concerns. On patients that your practice can not bill, East Coast Orthotic & Prosthetic Corp. will bill those carriers directly.

I feel that this model would be mutually beneficial to both your practice and my organization. I look forward to our next meeting to discuss how we move forward and work together in the near future. If you need to contact me directly, my cell phone number is 516-343-3372. Alternatively, my e-mail address is vbenenati@ec-op.com.

Thank you for your consideration.

Regards,


Vincent A. Benenati, CO
Chief Executive Officer
East Coast Orthotic & Prosthetic Corp.